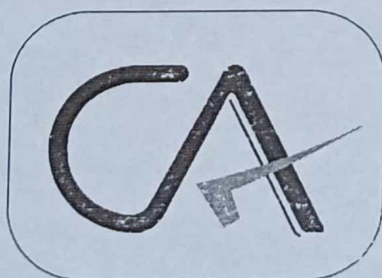


BARDHAMAN S S CONSTRUCTION
PRIVATE LIMITED

Kali Bazar, Bardhaman - 713101 (W.B.)

**AUDITED STATEMENT OF ACCOUNTS FOR THE
YEAR ENDED ON 31ST MARCH, 2023
(ASSESSMENT YEAR 2023-2024)**



V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS



V.N. PUROHIT & CO.

CHARTERED ACCOUNTANTS
(AFFILIATED TO M/S VMG & AFFILIATES)

A-4, Nandalal Bithi, City Centre
Ground Floor Durgapur-713216
Mob.- 9903979180, 9433183328
E-mail : vnpdurgapur@vnpaudit.com
Website : www.vnpaudit.com

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED** ("the company), which comprise the Balance Sheet as at 31st March, 2023 and the Statement of Profit and Loss for the year then ended, and notes to financial statements including a summary of the significant accounting policies and other explanatory information (herein after referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, the Loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information other than the Financial Statements and Auditor's Report there on

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and the auditor's report thereon.

Our opinion on the financial statement does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



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New Delhi Office : 214 New Delhi House, 2nd Floor, 27, Barakhamba Road, New Delhi - 110 001, Ph.: (011) 5549-2627, 5530-5430, E-mail : vnpdelhi@vnpaudit.com

Secunderabad Office : 5016, Emerald House, 1-7-264, Sarojini Devi Road, Secunderabad-500003, Ph.: (040) 5549-2776, Mobile : 98490 07957 (R.K.Mali), E-mail : rkmaili@vnpaudit.com

Management's responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance the Company in accordance with the accounting principles generally accepted in India including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

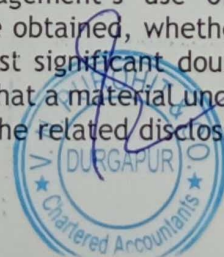
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements



or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statement, individually or in aggregate, makes it probable that the economic decision of reasonable knowledgeable user of the financial statement may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and, (ii) to evaluate the effect of any identified misstatements in the financial statements.

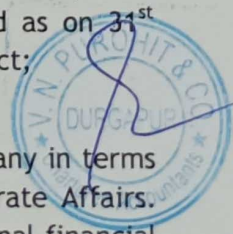
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter (if any)

Report on Other Legal and Regulatory Requirements

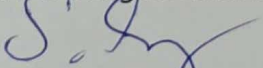
1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act. On the basis of explanation given and records available before us, the Order is not applicable on the Company.
2. As required by Section 143(3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
 - c. the Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - d. in our opinion, the aforesaid financial statements comply with the accounting standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. on the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f. clause (i) of sub-section (3) of section 143 of the Act does not apply to the Company in terms of Notification dated 13th June 2017 issued by Govt. of India, Ministry of Corporate Affairs. Hence, there is no requirement to report on the adequacy of the Company's internal financial



controls system and the operating effectiveness of such controls;

- g. Proviso to Rule 3(1) of the companies (Accounts) Rules, 2014 for maintaining books of Account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.
- h. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position;
 - ii. the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. the Company is not required to transfer any amount to the Investor Education and Protection Fund;
 - iv.
 - a) the Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) the Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - c) based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

For V. N. PUROHIT & CO.
Chartered Accountants
Firm's Registration No. 304040E


CA. SUGATA GANGULY
Partner
Membership No. 065153
UDIN: 23065153BGUACD2239
Durgapur
Date: 04.09.2023



BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED

CIN : U70109WB2018PTC228544

KALI BAZAR, BARDHAMAN, W.B-713101

Balance Sheet as at 31st March'2023

Rs. In '000

Particulars	Note No.	As at 31st March, 2023	As at 31st March, 2022
		Rs.	Rs.
I EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	100.00	100.00
(b) Reserves and surplus	4	(353.82)	(44.91)
(c) Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (net)			
(c) Other Long-term liabilities			
(d) Long-term provisions			
4 Current liabilities			
(a) Short-term borrowings	5	3,500.00	
(b) Trade payables			
(c) Other current liabilities	6	15.00	15.00
(d) Short-term provisions			
TOTAL		3,261.18	70.10
II ASSETS			
1 Non-current assets			
(a) Property Plant and Equipment and Intangible assets			
(b) Non-current investments			
(c) Deferred tax assets (net)			
(d) Long-term loans and advances	7	2,500.09	
(e) Other non-current assets			
2 Current assets			
(a) Current investments			
(b) Inventories			
(c) Trade receivables			
(d) Cash and cash equivalents	8	761.09	70.10
(e) Other current assets	9	-	-
TOTAL		3,261.18	70.10
Significant Accounting Policies & Notes on Accounts	1 to 10	-	-

The accompanying notes are an integral part of these financial statements

As per our report of even date attached

For V. N. Purohit & Co.

Chartered Accountants

Firm No. 304040E

CA. SUGATA GANGULY

Partner

Mem. No. 065153

UDIN: 23065153BGUACD2239

Place : Durgapur

Date : 04.09.2023

SUSANTA GHOSH

(DIRECTOR)

DIN:02766715

SANCHITA CHOWDHURY

(DIRECTOR)

Din : 09626693



BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED

CIN : U70109WB2018PTC228544

KALI BAZAR, BARDHAMAN, W.B-713101

Statement of Profit and Loss Account for the year ended 31st March'2023

Rs. In '000

Particulars	Note No.	For the year ended	For the year ended
		31st March, 2023	31st March, 2022
		Rs.	Rs.
INCOME			
I Revenue from operations			
II Other Income			
III TOTAL INCOME (I + II)		-	-
IV EXPENSES			
(a) Purchase			
(b) Changes in Inventory of Stock in trade & Finished Goods			
(c) Employee benefits expenses			
(d) Deprecation and amortisation expenses			
(e) Administrative, Establishment & Other expenses	10	308.92	5.80
TOTAL EXPENSES		308.92	5.80
V Profit before exceptional and extraordinary items and tax (III-IV)		(308.92)	(5.80)
VI Exceptional items			-
VII Profit before extraordinary items and tax (V- VI)		(308.92)	(5.80)
VIII Extraordinary Items			-
IX Profit before tax (VII-VIII)		(308.92)	(5.80)
X Tax Expense:			
(a) Current tax expense			
(b) Deferred tax			
XI Profit / (Loss) from continuing operations (VII-VIII)		(308.92)	(5.80)
XII Profit/(loss) from discontinuing operations			
XIII Tax expense of discontinuing operations			
XIV Profit/(loss) from Discontinuing operations (after tax)(XII - XIII)			
XV Profit/ (Loss) (XI+XIV)		(308.92)	(5.80)
XVI Earning per equity share:			
(1) Basic			
(2) Diluted			
Significant Accounting Policies & Notes on Account	1 to 10		

The accompanying notes are an integral part of these financial statements

As per our report of even date attached

For V. N. Purohit & Co.

Chartered Accountants

Firm No. 304040E

CA. SUGATA GANGULY

Partner

Mem. No. 065153

UDIN: 23065153BGUACD2239

Place : Durgapur

Date : 04.09.2023



SUSANTA GHOSH

(DIRECTOR)

DIN:02766715

SANCHITA CHOWDHURY

(DIRECTOR)

Din :09626693

BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED
CIN : U70109WB2018PTC228544

NOTE 1 : COMPANY INFORMATION

BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED Company is a private Limited Company with registered office at KALI BAZAR, BARDHAMAN, WB-713101. The Company is in the business of Land Development and Construction. The Company has selling facilities in India and primarily caters to the Indian Market.

NOTE 2 : BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation and Measurement

2.1 Basis of Preparation

The financial statements have been prepared and presented under the historic cost convention on accrual basis of accounting, in accordance with generally accepted accounting principles ("GAAP") applicable in India. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') and pronouncements of the Institute of Chartered Accountants of India, the provisions of the Act (to the extent notified).

2.2 Key Accounting Estimates and Judgements

The preparation of standalone financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognised prospectively.

2.3 Amendments to Schedule III of the Companies Act, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting 1st April, 2021 and applied to the standalone financial statements as required by Schedule III.

2.4 Significant Accounting Policies

The significant accounting policies used in preparation of the standalone financial statements are as under:

a Property, Plant and Equipment

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the standalone statement of profit and loss during the period in which they are incurred.

Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognized in the statement of profit and loss when the same is derecognized.



Depreciation is calculated on pro rata basis on straight-line / WDV method based on estimated useful life prescribed under Schedule II of the Companies Act, 2013. Freehold land is not depreciated.

The useful life of major components of Property, Plant and Equipment is as follows

PPE	Useful Life (Years)
Buildings	30 Years
Plant and Machinery	15 Years
Tools and Equipments	5 Years
Furniture and Fixtures	10 Years
Vehicles	8 Years

Revenue Recognition

Revenue is recognized to the extent that it is probable that, the economic benefits will flow to the Company and the revenue can be reliably estimated and collectability is reasonably assured.

Revenue from sale of goods is recognised when control of the products being sold is transferred to our customer and when there are no longer any unfulfilled obligations. The Performance Obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and services tax, etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Unbilled revenue represents earnings on ongoing fixed price and time and material contracts over and above the amounts

Other revenues

Income from interest is being accounted for on time proportion basis taking into account the amount outstanding and the applicable rate of interest.

Employee benefits

Employee benefits payable wholly within 12 months of leaving employee services are classified as short term employee benefits. These benefits include salaries and wages bonus and ex- gratia. The undiscounted amount of short term employee benefits to be paid in exchange for employee services is recognized as an expense as the related services is rendered by employees.

Income Taxes

Income-tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the income-tax law) and deferred tax charge or credit effects of timing differences between accounting income and taxable income for the period). Income-tax expense is recognised in profit or loss except that tax expense related to items recognised directly in reserves is also recognised in those reserves.

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates and tax laws. Deferred tax is recognised in respect of timing differences between taxable income and accounting income i.e. differences that originate in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognised only to the extent there is reasonable certainty that the assets can be realised in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognised only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realised. Deferred tax assets are reviewed as at each balance sheet date and written down or written-up to reflect the amount that is reasonably/virtually certain (as the case may be) to be realised.



Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognised as current tax in the Statement of Profit and Loss. The credit available under the Act in respect of MAT paid is recognised as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognised as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

Provisions, contingent liabilities and contingent assets

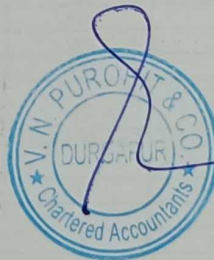
A provision is recognized when the Company has a present obligation as a result of past event i.e., it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs

Earnings per Share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable taxes, if any) by the weighted average number of equity shares outstanding during the period.

Diluted earnings per share is computed by dividing the net profit or loss for the period attributable to the equity shareholders of the Company and weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. In computing dilutive earnings per share, only potential equity shares that are dilutive and that decrease profit per share are included.



BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

NOTE 3 - SHARE CAPITAL

Particulars	Rs. In '000			
	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised				
Authorised share capital				
100000 Equity shares of Rs.10/- each with voting rights	1,10,000	1,100.00	1,10,000	11,00,000.00
Preference shares of Rs.10/- each				
(b) Issued , Subscribed & Paid Up Capital				
Equity Shares at Rs 10/- each ,	10,000	100.00	10,000	100.00
equity shares				
Total	10,000	100.00	10,000	100.00

(a) Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Particulars	Rs. In '000			
	As at 31 March, 2023		As at 31 March, 2022	
	Number of shares	Rs.	Number of shares	Rs.
Balance as at the beginning of the year	10,000.00	100.00	10,000.00	100.00
Add : Shares issued				
Less : Shares Redeemed				
Less : Shares Cancelled				
Add / Less : Others				
Balance as at the end of the year	10,000.00	100.00	10,000.00	100.00

(b) Rights, preferences and restrictions attached to shares

Equity shares: The Company has one class of equity shares having a par value of Rs 10 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(c) Details of equity shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholders	No. of Shares	%	Value/Share	Total Value As at March 31, 2023
SUSANTA GHOSH	5000	50%	10	50
SABNAM GHOSH	5000	50%	10	50
TOTAL	10000	100%		100

Shares held by Promoters at the end of the year 31st March 2023

Name of Shareholders	Class of Shares	%	Value/Share	Change in % of Shares
SUSANTA GHOSH	5000	50%	10	-
SABNAM GHOSH	5000	50%	10	-
TOTAL	10000	100%		-

Shares held by Promoters at the end of the year 31st March 2022

Name of Shareholders	Class of Shares	No. of Shares	% of Total Shares	Change in % of Shares
SUSANTA GHOSH	Equity	5	50%	-
SABNAM GHOSH	Equity	5	50%	-
TOTAL		10	100%	-



NOTE 4 - RESERVES AND SURPLUS

Particulars	Rs. In '000	
	As at 31 March,2023	As at 31 March,2022
	Rs.	Rs.
(A) Securities premium account		
Opening balance		
Add : Additions during the year		
Less : Utilisation during the year		
Closing balance		
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(44.91)	(39.11)
Profit / (Loss) for the year	(308.92)	(5.80)
Less: Appropriations		
Net Surplus in the Statement of Profit and Loss	(353.82)	(44.91)
Total	(353.82)	(44.91)

NOTE 5 -Short term Borrowings

Particulars	Rs. In '000	
	As at 31 March,2023	As at 31 March,2022
	Rs.	Rs.
Sanchita choudhury	1,000.00	-
Soumajit Bhattacharjee	1,000.00	-
Susanta Ghosh Loan	1,500.00	-
Total	3,500.00	-

NOTE 6 - OTHER CURRENT LIABILITIES

Particulars	Rs. In '000	
	As at 31 March,2023	As at 31 March,2022
	Rs.	Rs.
Audit Fees Payable	15.00	15.00
Total	15.00	15.00

NOTE 7 - Long term Loans and advances

Particulars	Rs. In '000	
	As at 31 March,2023	As at 31 March,2022
	Rs.	Rs.
Amalan Dutta	500.03	-
Chandana Ghatak Loan	2,000.06	-
Total	2,500.09	-

Note 8 CASH AND CASH EQUIVALENTS

Particulars	Rs. In '000	
	As at 31 March,2023	As at 31 March,2022
	Rs.	Rs.
Cash in Hand	745.10	70.10
Bank balance	16.00	-
(As Per Cash Book & Certified by the Management)		
Total	761.09	70.10

Note 9 Other Current Asset

Particulars	Rs. In '000	
	As at 31 March,2023	As at 31 March,2022
	Rs.	Rs.
Total	-	-

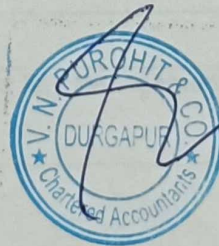
Note 10 Administrative, Establishment, Selling & Other Expenses

Particulars	Rs. In '000	
	As at 31 March,2023	As at 31 March,2022
	Rs.	Rs.
Audit Fees	15.00	5.00
ROC Fees	250.03	0.80
Consultancy Charges	36.00	-
General Expenses	7.89	-
Total	308.92	5.80



BARDHAMAN S S CONSTRUCTION PRIVATE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Particulars	For the year ended 31 March, 2023	For the year ended 31 March, 2022	Variance	Reasons for Variance
	Rs.	Rs.	Rs.	Rs.
Key ratios				
(a) Current Ratio				
- Current Assets	761.09	70.10		
- Current Liabilities	3,515.00	15.00		
	0.22	4.67	4.46	
(b) Debt-Equity Ratio				
- Total Debt	3,500.00	-		
- Shareholders Equity	100.00	-		
	35.00			
(c) Debt Service Coverage Ratio				
-Earnings available for debt service	-	-		
-Debt Service	-	-		
(d) Return on Equity Ratio				
- Net Profits after taxes – Preference Dividend (if any)	(308.92)	(5.80)		
- Average Shareholder's Equity	100.00	100.00		
	(3.09)	(0.06)	3.03	
(e) Inventory turnover ratio				
- Cost of Goods Sold or Sales	-	-		
- Average Inventory	-	-		
(f) Trade Receivables turnover ratio				
- Net Credit sales	-	-		
- Average Trade Debtors / Accounts receivable	-	-		
(g) Trade payables turnover ratio,				
- Net Credit Purchases	-	-		
- Average Trade Payables	-	-		
(h) Net capital turnover ratio,				
- Net Sales	-	-		
- Average Working Capital	-	-		
(i) Net profit ratio,				
- Net profit	-	-		
- Net Sales	-	-		
(j) Return on Capital employed,				
- Earnings Before Interest and tax	(308.92)	(5.80)		
- Capital employes	100.00	100.00		
	(3.09)	(0.06)	3.03	
(k) Return on investment.				
Net Profit	-	-		
Net Investment	-	-		



11. Related Parties: -

As per IND AS 24, the disclosures of transactions with the related parties are given below:

- (a) List of related parties where control exists and also related parties with whom transactions have taken place and their relationship:

(i)	Key Management Personnel	Mr. SUSANTA GHOSH Mrs. SANCHITA CHOUDHURY Mr. SOUMYAJIT BHATTACHARJEE Mr. SRIDHAR BANERJEE
(ii)	Relatives of Key Management Personnel	
(iii)	Enterprises owned or significantly influenced by Key Management Personnel or their Relatives	None

- (b) Following transactions are made with the related parties covered under Ind AS- 24 on "Related Parties Disclosures": -

Transaction with	Nature of Transaction	Transaction during the year (Rs '000')		Balance as at (Rs '000')	
		31/03/2023	31/03/2022	31/03/2023	31/03/2022
(i) <u>Key Management Personnel:</u> -					
			--	---	---
			---		---
(ii) Relatives of Key Management Personnel: - None					
(iii) Enterprises owned or significantly influenced by the Key Management Personnel or their Relatives: - None					



12. Particulars	31/03/2023 (Rs. in '000')	31/03/2022 (Rs. in '000')
Earnings/ Remittances and/ or Expenditure in Foreign Currency	Nil	Nil

13. Particulars	31/03/2023 (Rs. in '000')	31/03/2022 (Rs. in '000')
Contingent liabilities not provided for	Nil	Nil
Pending litigations by/ against the Company	None	None

14. The financial statements were approved for issue by the Board of Directors on 1st September 2023.
15. The Company did not have any long- term contracts including derivative contracts for which there were any material foreseeable losses.
16. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
17. Previous year's figures have been re-arranged or re- grouped wherever consider necessary.
18. Figures have been rounded off to the nearest thousands of rupees.
19. Figures in brackets indicate negative (-) figures.



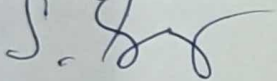
Signed for the purpose of Identification.

For and on behalf of the Board of Directors

SUSANTA GHOSH
DIN- 02766715
Signature

SANCHITA CHOWDHURY
DIN- :09626693
Signature

FOR V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E



CA. SUGATA GANGULY
Partner
Membership No. 065153
Durgapur,
Date: 04.09.2023

